

COMMITTEE ON LEGISLATIVE RESEARCH  
OVERSIGHT DIVISION

**FISCAL NOTE**

L.R. No.: 2986-01  
Bill No.: Truly Agreed to and Finally Passed HB 1148  
Subject: Political Subdivisions: Cemeteries  
Type: Original  
Date: May 28, 2002

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**FISCAL SUMMARY**

| ESTIMATED NET EFFECT ON STATE FUNDS                                 |            |            |            |
|---|------------|------------|------------|
| FUND AFFECTED   | FY 2003    | FY 2004    | FY 2005    |
|   |            |            |            |
|   |            |            |            |
| <b>Total Estimated<br/>Net Effect on <u>All</u><br/>State Funds</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |

| ESTIMATED NET EFFECT ON FEDERAL FUNDS                                 |            |            |            |
|---|------------|------------|------------|
| FUND AFFECTED   | FY 2003    | FY 2004    | FY 2005    |
|   |            |            |            |
|   |            |            |            |
| <b>Total Estimated<br/>Net Effect on <u>All</u><br/>Federal Funds</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |

| ESTIMATED NET EFFECT ON LOCAL FUNDS |            |            |            |
|-------------------------------------|------------|------------|------------|
| FUND AFFECTED                       | FY 2003    | FY 2004    | FY 2005    |
| <b>Local Government</b>             | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |

Numbers within parentheses: ( ) indicate costs or losses  
This fiscal note contains 3 pages.

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**FISCAL ANALYSIS**

### ASSUMPTION

Officials of the **Department of Economic Development- Professional Registration** stated that this proposal would have no fiscal impact upon any of their divisions.

Officials of the **Department of Natural Resources** assume no fiscal impact.

**Oversight assumes that municipalities would have no fiscal impact, however, this proposal states that, upon dissolution of a scatter garden, the operator would submit all records of cremains to the City Clerk or if in an unincorporated area of the county to the Recorder of Deeds. Oversight assumes that there would not be a great number of scatter gardens within the state, and of those created, Oversight assumes there would be few dissolutions. City Clerks or Recorder of Deeds who would store all records of a scatter garden would experience some administrative duties, however, Oversight assumes any administrative impact would be insignificant.**

| <u>FISCAL IMPACT - State Government</u> | FY 2003<br>(10 Mo.) | FY 2004 | FY 2005 |
|---|---------------------|---------|---------|
|   | \$0                 | \$0     | \$0     |
| <u>FISCAL IMPACT - Local Government</u> | FY 2003<br>(10 Mo.) | FY 2004 | FY 2005 |
|   | \$0                 | \$0     | \$0     |

### FISCAL IMPACT - Small Business

No direct fiscal impact to small businesses would be expected as a result of this proposal.

### DESCRIPTION

This bill allows the operator of a religious cemetery adjacent to a church or other building used as a place of worship to scatter human cremains in a scatter garden. Operators who have a scatter garden must maintain the garden and are responsible for all cost of maintenance. Operators must also maintain a record of all cremains scattered in the scatter garden. Upon dissolution of a scatter garden, all records must be transferred to the clerk of the appropriate political subdivision. A scatter garden is defined as a location for the spreading of cremains set aside within a cemetery.


### DESCRIPTION (continue)

This legislation is not federally mandated, would not duplicate any other program and would not

require additional capital improvements or rental space.

SOURCES OF INFORMATION

Department of Economic Development- Professional Registration  
Department of Natural Resources

A handwritten signature in black ink that reads "Mickey Wilson". The signature is written in a cursive, flowing style.

Mickey Wilson, CPA  
Acting Director  
May 28, 2002